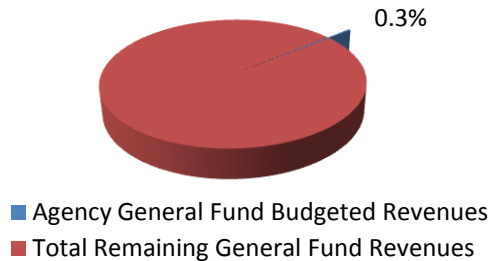
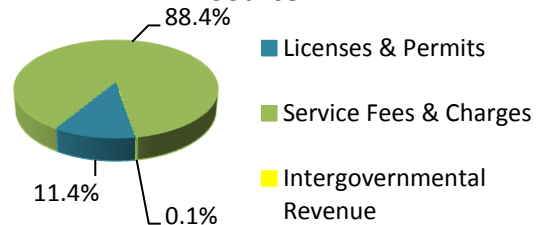


General Fund Analysis

Share of Total County Revenue

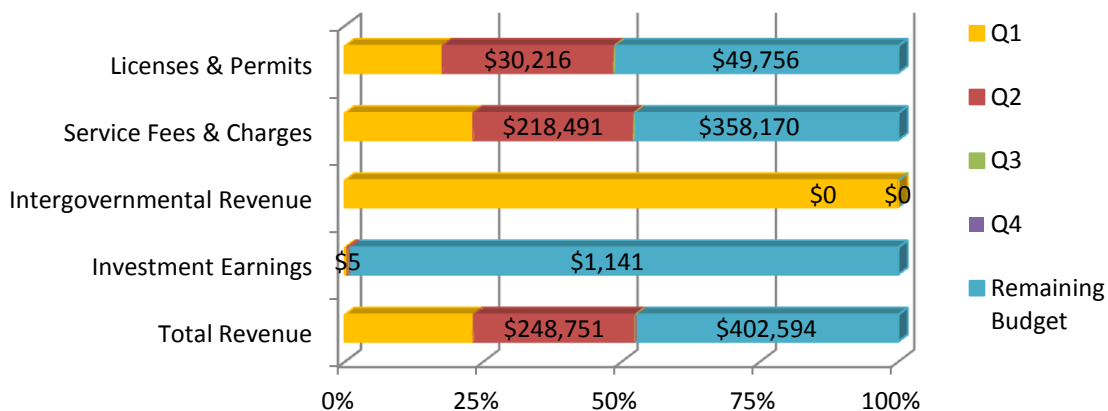


Agency Budgeted Revenues By Source



- The General Fund revenue for the Probate Court is estimated to be **\$848,150** for 2012, which is **0.3%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Probate Court are filing fees. Filing fees are mandated by ORC 2101.16. The fees are available for public view at <http://codes.ohio.gov/orc/2101.16>. Additionally, the Probate Court invoices the State of Ohio for mental health hearings (ORC 5122.43 authorizes certain county Probate Court costs and proceedings expenses held under Chapter 5122 permissible for reimbursement by the Ohio Department of Mental Health).

General Fund - Revenue



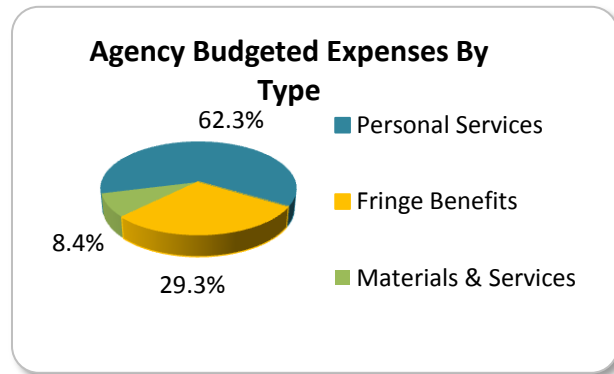
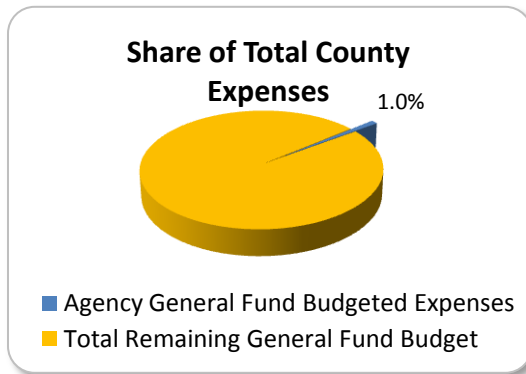
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$225,059	\$215,484	\$211,085	\$302,217	\$440,543	\$953,845
Current Year Actuals	\$196,805	\$248,751			\$445,556	\$848,150

* Current year total represents revised budget.

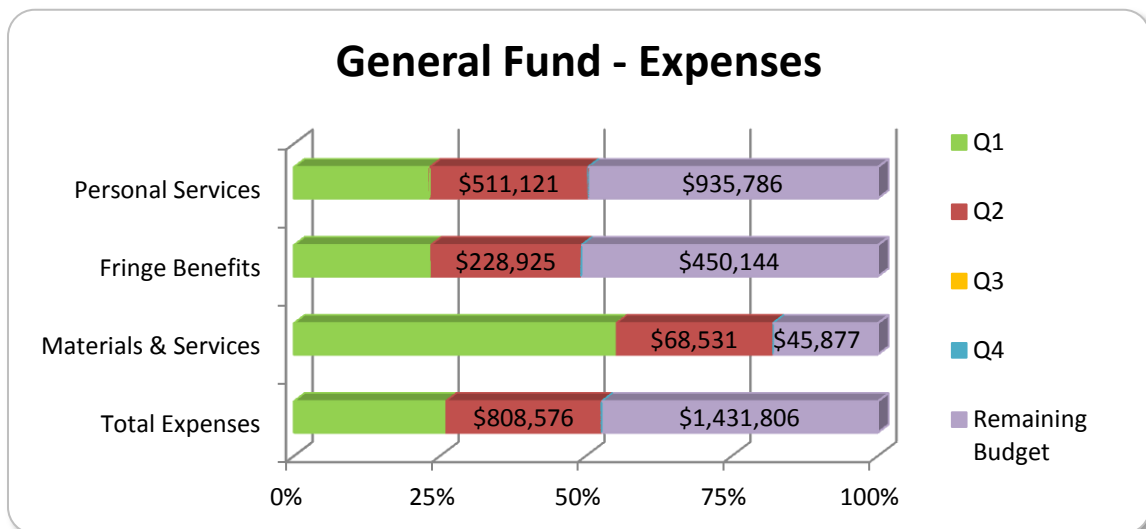
- Second quarter revenue of **\$248,751** represents **29.3%** of the budgeted amount for the year. YTD revenue of **\$445,556** represents **52.5%** of the budgeted amount for the year.

- Licenses and Permits revenue appears to be under budget as of the 2nd quarter. This is typical for the Court. Revenues are consistently received throughout the year and should align with the budget by year end.
- Service Fees and Charges (General Fees) collected during the 2nd quarter were \$218,491. This is close to budget for the 2nd quarter and is anticipated to align with budget by year end.
- Intergovernmental Revenue includes revenue from the state for its mental commitment cases. The 2012 budgeted included no revenues from this source and no revenue was received during the 2nd quarter. Inconsistency in timing of payment has led the Court to not rely on this revenue source.
- Investment earnings include interest earned on money held in the Court's outside bank accounts. Based on 2nd quarter actuals, it appears the Court will not meet budgeted revenue estimates by year-end.

General Fund Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$3,027,496** for 2012, which is **1.0%** of the total budgeted expenditures for the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$788,104	\$777,479	\$800,939	\$883,893	\$1,565,583	\$3,250,415
Current Year Actuals	\$787,114	\$808,576			\$1,595,690	\$3,027,496

* Current year total represents revised budget.

- Second quarter expenditures of **\$808,576** represent **26.7%** of the budgeted amount for the year. YTD expenditures of **\$1,595,690** represent **52.7%** of the budgeted amount for the year.
- Materials and Services have far exceeded the 50% benchmark established for 2nd quarter year-to-date expenditures. This overage is due to Court/Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases. The 2012 budget for this expense is \$179,380. In the 1st quarter, expenses were \$130,160. During the 2nd quarter, expenses were \$48,506 for a total year-to-date expense of \$178,666. The Court has a pending request for supplemental appropriations for the remainder of 2012.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$435,118	\$438,603	100.8%
2nd Quarter	\$507,637	\$511,121	100.7%
3rd Quarter	\$435,118		
4th Quarter	\$507,637		
Total	\$1,885,510	\$949,724	50.4%

- First quarter of 2012 included 23.1% of total pay periods. Due to the costs of the Mental Commitment hearings, the Court experienced a higher demand for Special Magistrates which are paid out of the Court's payroll budget.
- There were thirteen pay period of the 2nd quarter, which would equate to 50.0% of budget. The Court has exceeded its 2nd quarter budget because of the increased demand for Special Magistrates to meet the increased demand of Mental Commitment hearings.

Budget Corrective Items

Approved

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Probate Court was \$21,325.

Pending

- There is a pending request for additional appropriations to supplement Indigent Guardianship cases and Special Trial expenses for mental illness/civil commitment cases.

Not Recommended

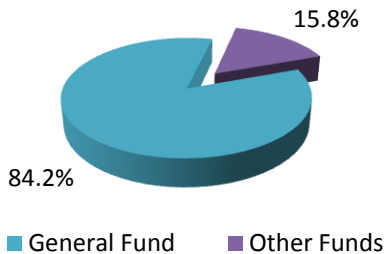
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

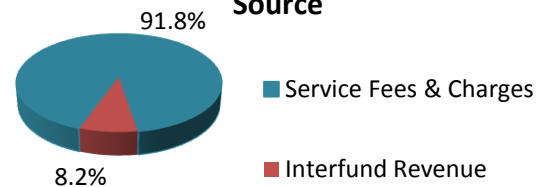
- The cost of indigent guardianships and mental commitment cases continue to be a concern for the County. The 2012 approved budget included \$179,380 for these expenditures. In 2011, the Court spent \$400,306 and received additional appropriations from Commissioners' Contingency in the 4th quarter of 2011 in the amount of \$150,000. Additional appropriations will be needed by the Court in 2012 and during the 2nd quarter the Court submitted a request for supplemental appropriations in the amount of \$350,000 to meet its demand. OMB is currently reviewing this request.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis

Agency Budgeted Revenues

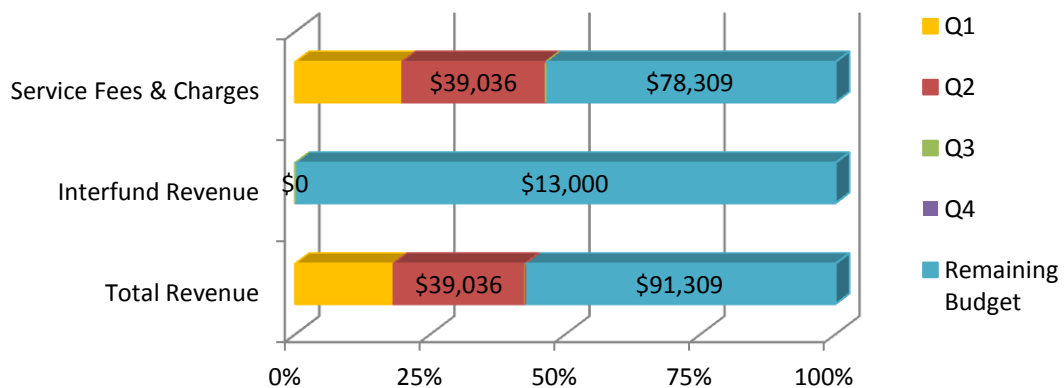


Agency Budgeted Revenues By Source



- The Non-General Fund revenue for the Probate Court is estimated to be **\$159,117** for 2012, which is **15.8%** of the total budgeted revenue (**\$1,007,267**) for the Probate Court.
- The main source of Non-General Fund revenue for the Probate Court is filing fees within the Computerization of the Courts Fund.

Non-General Fund - Revenue



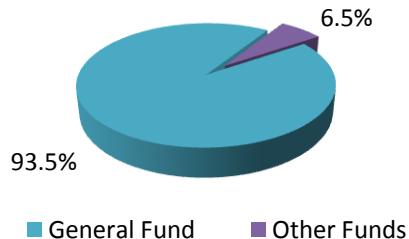
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$28,095	\$39,344	\$46,316	\$38,159	\$67,439	\$151,914
Current Year Actuals	\$28,772	\$39,036			\$67,808	\$159,117

* Current year total represents revised budget.

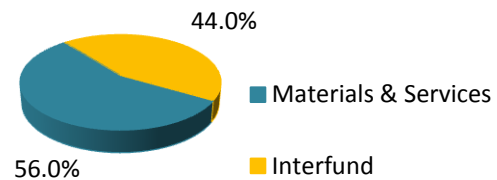
- Second quarter revenue of **\$39,036** represents **24.5%** of the budgeted amount for the year. YTD revenue of **\$67,808** represents **42.6%** of the budgeted amount for the year.
- Service Fees and Charges revenue is anticipated to meet budget by year end.
- Interfund Revenue includes a budgeted interfund loan of \$13,000 from Common Pleas Court or Domestic and Juvenile Court for Probate Court's Computerization Fund. This loan was needed to support anticipated e-filing expenditures in 2012. Based on current projected expenditures and revenues within the Computerization Fund, Probate Court will not need to pursue a loan in 2012.

Non-General Fund Analysis

Agency Budgeted Expenses

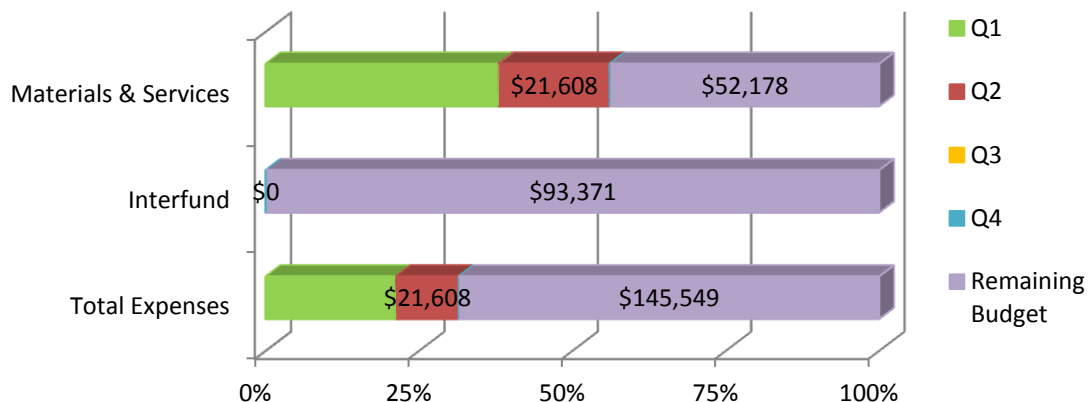


Agency Budgeted Expenses By Type



- The Non-General Fund expenditure budget for the Probate Court is estimated to be **\$212,123** for 2012, which is **6.6%** of the total budgeted expenditures (**\$3,239,619**) for the Probate Court.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$66,380	\$85,776	\$38,498	\$32,017	\$152,156	\$222,671
Current Year Actuals	\$44,966	\$21,608			\$66,574	\$212,123

* Current year total represents revised budget.

- Second quarter expenditures of **\$21,608** represent **10.2%** of the budgeted amount for the year. YTD expenditures of **\$66,574** represent **31.4%** of the budgeted amount for the year.
- Materials and Services expenditures primarily includes software subscription and maintenance costs. The Court anticipates expending its entire Materials and Services budget by year-end.
- Interfund expenses represent the Court's 10% E-Filing commitment. Projected e-filing expenses for 2012 are under budget at \$28,994 and these funds are anticipated to be transferred to the E-filing fund during the 3rd or 4th quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$0	\$0	0.0%
2nd Quarter	\$0	\$0	0.0%
3rd Quarter	\$0		
4th Quarter	\$0		
Total	\$0	\$0	0.0%

- The Court no longer pays for any positions from its non-general fund. This became effective in 2012.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.